#### AID APPLICATION GUIDELINES

### A) Foreword

The present document may be used as a guide for companies applying for a **De minimis** public state aid in the context of the Fit 4 Start Programme (hereafter the "Programme"). For further information on the Fit 4 Start Programme, applicants should refer to the associated Application and Programme Guidelines.

**Legal basis for the public state aid:** Law of 20 December 2019 having as objective the implementation of a de minimis aid scheme.

It contains furthermore information on essential elements of the public state aid, the application and the required supporting material.

The applicant's attention is particularly drawn to the following facts:

- In order to have access to the public state aid, it is mandatory to submit the application, the subsequent payment requests and the respective supporting material via the MyGuichet.lu platform.
- This public aid measure is only applicable to small sized companies.
- A company can only benefit once from the Fit 4 Start aid.
- Single undertakings that already benefitted from a de minimis aid and that with the Fit 4 Start aid would surpass the ceiling of EUR 200.000 over any period of three fiscal years are not eligible.

<u>Overall advice:</u> The applicant company's attention is drawn to the fact that additional information can be requested by the Ministry of the Economy at its sole discretion in order to process the application and subsequent payment requests.

#### **B) Aid Application Procedure**

1. Application Submission

All applications and related supporting documents must be submitted via the MyGuichet.lu platform.

#### 2. Application support by Luxinnovation GIE

Luxinnovation GIE is at the disposal of applicant companies to provide support with the application process. It is recommended to review with Luxinnovation GIE the duly completed aid application and all related supporting documents before submission.



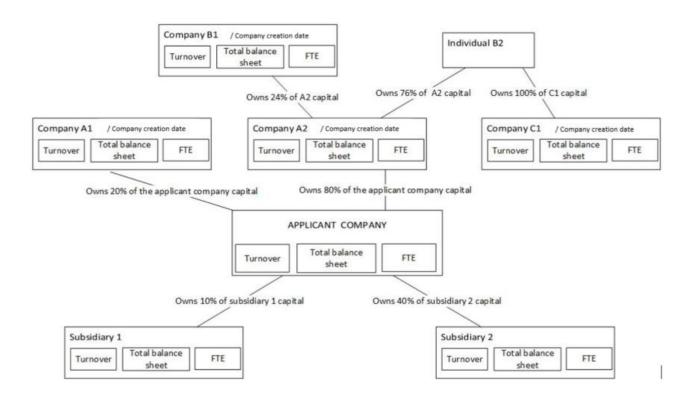
# C) Glossary

| Business Permit                               | A commercial company needs to have a physical installation in Luxembourg that includes an infrastructure suitable for the nature and scale of the concerned activity. Furthermore, the business permit holder must be physically present in the establishment at all times to ensure effective day-to-day management of the business and be effectively connected to the business (as an owner or legal representative of the business). The heretofore described items constitute a non-exhaustive list. Further information on the granting of a business permit is available via the following link: https://guichet.public.lu/en/entreprises/creation-developpement/autorisation-etablissement/autorisation-honorabilite/autorisation-etablissement.html. |
|---|---|
| CCSS headcount certificate                    | CCSS certificate informing on the applicant company's number of employees that can be ordered online via <a href="https://ccss.public.lu/en/commandes-certificats/employeurs/commande-certificat-nombre-salaries-occupes.html">https://ccss.public.lu/en/commandes-certificat-nombre-certificats/employeurs/commande-certificat-nombre-salaries-occupes.html</a> .  |
| Companies in the Grand Duchy of<br>Luxembourg | Detailed information on available company types in Luxembourg and their respective incorporation processes is available on the website <a href="www.guichet.lu">www.guichet.lu</a> . Furthermore, it is strongly recommended to get in contact with the <a href="House of Entrepreneurship">House of Entrepreneurship</a> as soon as possible, which is providing personalised support and advice to companies from around the world looking to establish their businesses in Luxembourg. The duration of a company incorporation depends among others on whether or not: <ul> <li>a specific regulatory framework is applicable/required;</li> </ul>   |
|   | <ul> <li>a or several specific licenses to be granted by<br/>other competent authorities is/are required.</li> </ul>  |
| Fit 4 Start Coaching Phase                    | Period during which coaching sessions occur and steering committees are being held. This phase begins on the starting date of the Fit 4 Start edition the company is participating in and ends on the official Graduation Day. The Fit 4 Start Coaching Phase is an integral part of the Fit 4 Start Programme.   |
| Fit 4 Start Programme                         | Period of 24 months beginning on the starting date of the respective Fit 4 Start edition, during which participants take part in the Fit 4 Start Coaching Phase, develop their projects and during which project costs are eligible. Graduates have 25 months as of the beginning of the Fit  |

|   | 4 Start Programme to submit an application for the final balance of the aid and their associated final project report.   |  |  |
|---|--|--|--|
| NACE Code (Nomenclature of Economic Activities) | The NACE code is allocated by the STATEC following a company's incorporation and upon completion and return by such company of the STATEC's questionnaire.   |  |  |
| Operating Permit (Commodo/Incommodo)            | Natural persons or legal entities who intend to operate an establishment or engage in an activity listed in the nomenclature of classified establishments must obtain an operating permit for classified establishments. Entities, which are not mentioned in the nomenclature, are not concerned by this permit.  |  |  |
| Programme Initiator                             | The Ministry of the Economy is the initiator and financial support of the Programme.   |  |  |
| Programme Organiser                             | Luxinnovation GIE organises and manages the functioning of the Programme.  |  |  |
| RIB   | Bank account identification (relevé d'identité bancaire)   |  |  |
| Shareholding Structure Chart                    | Detailed chart of the applicant company's shareholding/participating interests structure, specifying existing links, the percentage of shareholding/participating interests and the company name, address, distribution of the share capital, workforce, turnover and balance sheet total (data for the last fiscal year) for each undertaking (if applicable). Information to be provided should go up to the ultimate beneficial owner(s). |  |  |
| SME Analysis                                    | Analysis to determine whether the applicant company qualifies as a small and medium sized enterprise according to Annex I of the Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 [TFEU] (OJ 2014 L 187, p. 1), as amended by Commission Regulation (EU) 2023/1315 of 23 June 2023 (OJ 2023 L 167, p. 1).               |  |  |

## D) Sample Shareholding Structure Chart

Below is a sample chart for your perusal.



## E) SME Analysis

An autonomous company is one that is neither controlled nor owned by another legal entity. Furthermore, it does not own at least 25% of any other legal entity.

Please note: If one or more natural persons acting in concert control(s) several companies, then none of these companies is considered autonomous. They must then be classified as affiliated companies, either as subsidiaries or parent companies.

|     | Company size                    | Micro | Small | Medium | Large |
|-----|---------------------------------|-------|-------|--------|-------|
|     | Full-time equivalent employment | < 10  | < 50  | < 250  | ≥ 250 |
| And | Annual turnover (€)             | ≤ 2M  | ≤ 10M | ≤ 50M  | > 50M |
| Or  | Annual balance sheet (€)        | ≤ 2M  | ≤ 10M | ≤ 43M  | > 43M |

The size of the company is determined according to Annex I of the Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 [TFEU] (OJ 2014 L 187, p. 1), as amended by Commission Regulation (EU) 2023/1315 of 23 June 2023 (OJ 2023 L 167, p. 1), taking into account the applicant company's partner and linked companies.



### F) Grant access & conditions

The Fit 4 Start Programme gives access, to the selected participants, to a state aid of up to EUR 150,000 made available by the Ministry of the Economy in accordance with the law of 20 December 2019 having as objective the implementation of a de minimis aid scheme.

This state aid is granted in accordance with Art. 1 (1) of the above-mentioned law to commercial companies carrying out a project having an added value for the Luxembourg economy, including employment creation, in conformity with the State's diversification and economic development policies.

The Fit 4 Start aid is only accessible to small sized companies. For the purpose of assigning the Fit 4 Start aid, the small sized enterprise definition, as stipulated in Annex I of the Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 [TFEU] (OJ 2014 L 187, p. 1), as amended by Commission Regulation (EU) 2023/1315 of 23 June 2023 (OJ 2023 L 167, p. 1), applies.

This grant is divided into 3 tranches (2 instalments and the final balance), which are each subject to the following access conditions to be achieved by the applicant company:

- a) The first instalment of EUR 50,000 is accessible to selected participants in accordance with the following conditions:
  - Selected participants need to have their company established in the Grand Duchy of Luxembourg and hold a valid business permit, meaning:
    - 1. For start-ups which are not yet incorporated in Luxembourg at the time of their selection: the commercial company must (i) be incorporated within 9 months from the beginning of the Fit 4 Start Programme and (ii) have at the time of its aid application a minimum issued capital of EUR 15,000 (contributions in cash, fully paid-up) and be able to demonstrate a minimum of EUR 15,000 of cash available to the company to develop its activities. The issued capital can solely take the form of subscribed capital. Share premiums or similar contribution methods are not permitted.
    - 2. For start-ups that are already incorporated in Luxembourg at the time of their selection: the commercial company must have at the time of its aid application a minimum issued capital of EUR 15,000 (contributions in cash, fully paid-up) and be able to demonstrate a minimum of EUR 15,000 of cash available¹ to the company to develop its activities. A capital increase required by an already existing company for the purpose of meeting the mandatory minimum issued capital of EUR 15.000 can solely take the form of subscribed capital. Share premiums or similar contribution methods are not permitted.
  - A company already incorporated by a selected participant should be no older than 5 years at the opening date of the respective Fit 4 Start call.
  - Selected participants have 9 months as of the beginning of the Fit 4 Start Programme to submit an application for the first instalment of the aid.

<sup>&</sup>lt;sup>1</sup> The required minimum cash balance of EUR 15.000 must be available at any time between the start date of the Programme and the date of the aid application and be evidenced by a formal bank statement.

- Selected participants have to submit a detailed budget concerning the use of the first instalment
  of the aid of EUR 50,000 and the minimum EUR 15,000 of issued capital in compliance with
  the categories of eligible costs defined under item G) below.
- Selected participants have 15 months to spend a minimum of EUR 50,000 of their available funds as of the beginning of the Fit 4 Start Programme.
- Selected participants must be at least 18 years of age as of the starting date of the Fit 4 Start
  Programme and need to have a team consisting of at least two people of which at least one will
  work full time on the realisation of the Fit 4 Start project.
- b) The second instalment of EUR 80,000 is only accessible to successful graduates of the Fit 4 Start Coaching Phase in accordance with the following conditions:
  - Graduates have successfully managed to raise a minimum of EUR 50,000 of private equity and to perform a formal capital increase<sup>2</sup> in the Luxembourg commercial company (contributions in cash, fully paid-up), within the period of 12 months from the start of the Programme.
  - The applicant company has at least 2 full time employees at the time of its application for the second instalment of the aid.
  - Graduates have spent a minimum of EUR 50,000 within the period of 15 months from the start of
    the Fit 4 Start Programme in accordance with their initially submitted budget concerning the use
    of the first instalment of the aid.
  - Graduates have 16 months as of the beginning of the Fit 4 Start Programme to submit an application for the second instalment of the aid and their associated interim project report.
  - Graduates have to submit an updated budget for the second instalment and the final balance of the aid for a total of EUR 100,000 and the minimum EUR 50,000 of private equity in compliance with the categories of eligible costs defined under item G) below.
- c) The final balance of EUR 20,000 is only accessible to successful graduates of the Fit 4 Start Coaching Phase in accordance with the following conditions:
  - Graduates have benefited from the first two instalments of the aid.
  - Graduates have spent in total a minimum of EUR 150,000 of their available funds within the period
    of 24 months from the start of the Programme, according to the updated budget submitted for
    the second instalment of the aid.
  - Graduates have 25 months as of the beginning of the Fit 4 Start Programme to fulfil the above conditions and to submit an application for the final balance of the aid and their associated final project report.

Payment of each instalment of the aid will be subject to a positive assessment by the Ministry of the Economy of the interim or final project reports submitted by the applicant company. In addition, these reports should highlight deviations observed between the initial planning and the further development/progress of the supported project. The Ministry of the Economy reserves the right to request any supplementary information in order to verify the effective implementation of the supported Fit 4 Start project.

<sup>&</sup>lt;sup>2</sup> The capital increase must be evidenced by a formal notarial deed, which has to be executed within 12 months from the start of the Programme.

As part of proper compliance with eligibility and aid payment conditions, the applicant company must submit the following project reports:

| Status           | Report                 | Latest filing deadline                                     |
|------------------|------------------------|--|
| All participants | Interim project report | 16 months as of the beginning of the Fit 4 Start Programme |
| Graduates        | Final project report   | 25 months as of the beginning of the Fit 4 Start Programme |

Furthermore, the applicant company's attention is drawn to the following facts:

- By submitting an application, the applicant company accepts that refusal of / non-compliance
  with the submission of an interim or the final project report may result in the loss of eligibility for
  the state aid and the immediate reimbursement of the amount of the grant paid, plus applicable
  legal interest.
- By submitting an application, the applicant company accepts that, in the event of non-graduation from the Fit 4 Start Coaching Phase or unsuccessful raise of a minimum of EUR 50,000 of private equity, the applicant company is still required to submit to the Ministry of the Economy within the period mentioned above an interim project report relating to the use of the first instalment of the aid of EUR 50,000. Refusal of / non-compliance with the submission of such interim project report may result in the loss of eligibility for the state aid and the immediate reimbursement of the amount of the grant paid, plus applicable legal interest.
- By submitting an application, the applicant company accepts that, in the event of a voluntary early
  exit from or abandon of the Fit 4 Start Programme by the applicant company, participation to the
  Fit 4 Start Programme will cease as from the date of such event and any outstanding aid payments
  be immediately suspended.
- By submitting an application, the applicant company accepts that, in the event of a compulsory exclusion of the applicant company from the Fit 4 Start Programme, participation to the Fit 4 Start Programme will cease as from the date of such event and any outstanding aid payments be immediately suspended.
- By submitting an application, the applicant company accepts that any voluntary early exit from or abandon of the Fit 4 Start Programme by the applicant company or any compulsory exclusion of the applicant company occurring after the receipt of any instalment of the aid still requires the submission to the Ministry of the Economy of an interim project report detailing, among others, the use of the aid instalment(s) received. Such project report should be submitted by the exiting applicant company within one month following the date of the relevant exit event. Refusal of / non-compliance with the submission of such interim project report may result in the loss of eligibility for the state aid and the immediate reimbursement of the amount of the grant paid, plus applicable legal interest.
- By submitting an application, the applicant company accepts that, in the event of bankruptcy, judicial or voluntary liquidation of the applicant company, participation to the Fit 4 Start Programme will cease as from the date of such event and any outstanding aid payments be immediately suspended.

- By submitting an application, the applicant company accepts that any misuse and/or the
  disbursement of the aid received in discord with the budget submitted and/or the predefined
  categories of eligible costs may result in the loss of eligibility for the state aid and the immediate
  reimbursement of the amount of the grant paid, plus applicable legal interest.
- By submitting an application, the applicant company accepts that failure to comply with provisions of the Law and/or the conditions of the state aid and/or the rules and conditions of the Programme may result in the loss of eligibility for the state aid and the immediate reimbursement of the amount of the grant paid, plus applicable legal interest.

### G) Categories of eligible costs

Eligible costs, all of which must be in direct relation with the realization of the applicant company's Fit 4 Start project, are categorized as follows:

| Category                          | Description   |
|-----------------------------------|---|
| Personnel costs                   | Remuneration and social contributions of technical and non-technical staff dedicated to the project.  |
| Technical and development costs   | Rent/acquisition of technical equipment/software, certifications, IP protection, regulatory advice, procurement of specific technical expertise.  |
| Testing costs                     | Procurement and execution of product/service testing (ex: renting of environmental testing facilities or specific test environments, procurement of testing services, laboratory tests, clinical trials, etc.). |
| Data acquisition costs            | Procurement of specific data and/or databases.  |
| Customer discovery costs          | User experience analysis, sales related activities.   |
| Facilities & Infrastructure costs | Rent of laboratory and/or office space, IT infrastructure, Cloud and HPC usage, etc.  |
| General & Administration costs    | Telecommunication, accounting, insurance, legal advice, etc.  |

For the purpose of proper expenses verification and prior to the release of the second instalment and the final balance of the aid the applicant company must submit an expenses certificate having been duly certified by a chartered accountant in compliance with the law of 10 June 1999 on the organisation of the profession of certified public accountants showing all aforementioned project related expenses. All eligible costs, in accordance with the predefined cost categories and budgets submitted in advance, must be based on expenditures actually incurred by the applicant company, paid and directly related to the implementation of the underlying Fit 4 Start project.

The applicant company's attention is drawn to the fact that additional information can be requested by the Ministry of the Economy at its sole discretion to verify all respective project costs and/or other financial data prior to the release of the respective aid instalment.

#### **Ineligible costs:**

Are considered among others as "ineligible costs" any cost (i) occurred before the start of the Fit 4 Start Programme, (ii) occurred before the incorporation of the company which applied for the state aid, (iii) not directly related to the respective Fit 4 Start project as well as (iv) any financial cost (ex: reimbursement and/or interest payments related to any type of loan, etc.). The heretofore-enumerated items constitute a non-exhaustive list only and costs other than those categorized as "eligible" have to be duly considered on a case-by-case basis.



## H) Declaration relating to "de Minimis" Aid

An applicant company must declare any "de minimis" aid received during the current and the last two fiscal years.

#### Article 3. 2. of the EC Regulation (EU) No 1407/2013 of 18 December 2013

"The total amount of de minimis aid granted per Member State to a single undertaking shall not exceed EUR 200 000 over any period of three fiscal years."

#### Article 6. 1. of the EC Regulation (EU) No 1407/2013 of 18 December 2013

"Before granting the aid, the Member State shall obtain a declaration from the undertaking concerned, in written or electronic form, about any other de minimis aid received to which this Regulation or other de minimis regulations apply during the previous two fiscal years and the current fiscal year."

For the purpose of applying de minimis rules, a group of related companies will be considered as a single undertaking. Thus, the "de minimis" aid granted by the Luxembourg Government must be declared in respect of all companies related to the single undertaking as defined in article 2, point 2, of the law of 20 December 2019 having as objective the implementation of a de minimis aid scheme.



# I) Programme Milestones and Key Dates

| Programme Milestones  | Descriptions  | Key Dates        |
|---|---|------------------|
| Company incorporation   | mpany incorporation  The commercial company must be incorporated within 9 months from the beginning of the Fit 4 Start Programme.   |                  |
| Application for the first instalment of the aid   | Participants have 9 months as of the beginning of the Fit 4 Start Programme to submit an application for the first instalment of the aid including a detailed budget concerning the use of the first instalment of the aid of EUR 50.000 and the minimum EUR 15.000 of issued capital in compliance with the predefined eligible cost categories. | 13 October 2025  |
| Share capital increase  | Graduates must raise a minimum of EUR 50.000 of private equity and perform a formal capital increase <sup>3</sup> in the Luxembourg commercial company (contributions in cash, fully paid-up), within the period of 12 months from the start of the Programme.  | 13 January 2026  |
| Expenses to be incurred in relation to the first aid instalment                               | Participants must spend a minimum of EUR 50.000 within the period of 15 months from the start of the Fit 4 Start Programme in accordance with their initially submitted budget concerning the use of the first instalment of the aid.   | 13 April 2026    |
| Employee recruitment  | The applicant company must have at least 2 full time employees at the time of its application for the second instalment of the aid.   | 13 May 2026      |
| Application for the second instalment of the aid and submission of the interim project report | Graduates have 16 months as of the beginning of the Fit 4 Start Programme to submit an application for the second instalment of the aid and their associated interim project report.  | 13 May 2026      |
| Expenses to be incurred in relation to the second and third aid instalment                    | Graduates must spend in total a minimum of EUR 150.000 of their available funds within the period of 24 months from the start of the Programme, according to the updated budget submitted for the second instalment of the aid.   | 13 January 2027  |
| Application for the third instalment of the aid and submission of the final project report    | Graduates have 25 months as of the beginning of the Fit 4 Start Programme to submit an application for the final balance of the aid and their associated final project report.  | 13 February 2027 |

\_

<sup>&</sup>lt;sup>3</sup> The capital increase must be evidenced by a formal notarial deed, which has to be executed within 12 months from the start of the Programme.



# J) Catalogue of Attachments to be provided

| Milestone                  | Attachment Name   | Description  | Mandatory / Optional / Mandatory conditional | ZIP File           |
|----------------------------|---|--|--|--------------------|
| 1 <sup>st</sup> Instalment | Mandate to carry out the process  | Please provide a document (PDF) signed by the authorized representative(s) of the applicant company certifying that the applicant has the authority to submit the application.   | Mandatory conditional                        | ZIP FIT4START15 EN |
|                            | Detailed organization chart   | Please provide a legal organization chart showing the applicant company's shareholding/partnerships and holdings/equity interests.   | Mandatory                                    |                    |
|                            | Bank account identifier (RIB)   | Please provide a PDF version of the applicant company's bank details (the account to which the money will be transferred in the event of a positive decision).   | Mandatory                                    |                    |
|                            | Recent CCSS headcount certificate   | Please provide a recent certificate showing the number of employees at the applicant company (available at: <a href="https://ccss.public.lu/en/commandes-certificats/employeurs/commande-certificat-nombre-salaries-occupes.html">https://ccss.public.lu/en/commandes-certificat-nombre-salaries-occupes.html</a> ). | Mandatory                                    |                    |
|                            | CCSS registration status (if CCSS certificate not available)  | Please provide an explanatory document giving details of the applicant company's current registration status with the CCSS.  | Mandatory                                    |                    |
|                            | Copy of the operating permit  | Please provide a copy of the applicant company's operating permit.   | Optional                                     |                    |
|                            | Unabridged annual accounts of the applicant company for the last three financial years                      | Please provide the full annual accounts for the applicant company's last three completed financial years.  | Mandatory conditional                        |                    |
|                            | Annual accounts of the shareholders   | Please provide the full annual accounts for the last completed financial year of the legal entities holding at least 25% of the shares in the applicant company.   | Mandatory conditional                        |                    |
|                            | Consolidated annual accounts of the group (or separate/individual financial statements if no consolidation) | Please provide the consolidated annual accounts of the group for the last financial year for which the accounts have been closed, if available, or failing this, the annual accounts of the companies belonging to the group for the last financial year for which the accounts have been closed.                    | Mandatory conditional                        |                    |
|                            | Annual accounts of shareholdings held   | Please provide the full annual accounts for the last financial year of the entities in which the applicant company held at least 25%.  | Mandatory conditional                        |                    |
|                            | (Coordinated) Articles of association/incorporation   | Please provide the latest version of the applicant company's articles of association/incorporation or coordinated articles of association/incorporation (in case of modification of the original articles after the applicant company's inception).  | Mandatory                                    |                    |
|                            | SME analysis  | Please fill in the Excel table "F4S SME Analysis template EN" showing the workforce (work units per year) and financial data (Total Turnover, Balance Sheet) of all partner and related companies (the template can be found in the dedicated ZIP).  | Mandatory                                    | ZIP FIT4START15 EN |



|                            | Supporting documentation for "IP"   | Please provide a copy of the supporting document(s) relating to intellectual property.   | Optional              |                    |
|----------------------------|---|--|-----------------------|--------------------|
|                            | Liquidity support document  | Please provide a copy of a formal bank statement showing the availability of the minimum cash requirements.  | Mandatory             |                    |
|                            | Other documents deemed useful   | Please provide any additional documents deemed relevant/useful in the context of the aid application.  | Optional              |                    |
|                            |   |  |                       |                    |
| 2 <sup>nd</sup> Instalment | Mandate to carry out the process  | Please provide a document (PDF) signed by the authorized representative(s) of the applicant company certifying that the applicant has the authority to submit the application.   | Mandatory conditional | ZIP FIT4START15 EN |
|                            | Notarial deed of the capital increase   | Please provide a copy of the notarial deed recording the required minimum capital increase.  | Mandatory             |                    |
|                            | Coordinated articles of association/incorporation                               | Please provide the latest version of the applicant company's coordinated articles of association/incorporation.  | Mandatory             |                    |
| Recei                      | Bank account identification (RIB)   | Please provide a PDF version of the applicant company's bank details (the account to which the money will be transferred in the event of a positive decision).   | Mandatory             |                    |
|                            | Recent CCSS headcount certificate   | Please provide a recent certificate showing the number of employees at the applicant company (available at: <a href="https://ccss.public.lu/en/commandes-certificats/employeurs/commande-certificat-nombre-salaries-occupes.html">https://ccss.public.lu/en/commandes-certificat-nombre-salaries-occupes.html</a> ).                                     | Mandatory             |                    |
|                            | FTEs' support documents   | Please provide a copy of the employment contract or the last three payslips of the respective employees.   | Mandatory             |                    |
|                            | Sworn statement of a self-employed manager                                      | Please provide the Word document "F4S Sworn statement self-<br>employed Manager EN" (the template can be found in the dedicated<br>ZIP).   | Mandatory conditional | ZIP FIT4START15 EN |
|                            | Expenses certificate from a chartered accountant                                | Please provide the certificate "F4S Expenses certificate TR2 EN" from a chartered accountant in compliance with the law of 10 June 1999 on the organisation of the profession of chartered accountants, duly certifying the costs actually incurred in connection with the project under consideration (the template can be found in the dedicated ZIP). | Mandatory             | ZIP FIT4START15 EN |
|                            | Latest presentation documents of the applicant company                          | Please provide a recent pitch deck outlining the current and future situation of the applicant company.  | Mandatory             |                    |
|                            | Unabridged annual accounts of the applicant company for the last financial year | Please provide the full annual accounts for the applicant company's last financial year.   | Mandatory conditional |                    |
|                            | Other documents deemed useful   | Please provide any additional documents deemed relevant/useful in  | Optional              |                    |

the context of the aid application.



| 3 <sup>rd</sup> Instalment     | Mandate to carry out the process  | Please provide a document (PDF) signed by the authorized representative(s) of the applicant company certifying that the applicant has the authority to submit the application.   | Mandatory conditional | ZIP FIT4START15 EN |
|--------------------------------|---|--|-----------------------|--------------------|
|                                | Coordinated articles of association/incorporation                                     | Please provide the latest version of the applicant company's coordinated articles of association/incorporation.  | Mandatory             |                    |
|                                | Bank account identification (RIB)   | Please provide a PDF version of the applicant company's bank details (the account to which the money will be transferred in the event of a positive decision).   | Mandatory             |                    |
|                                | Recent CCSS headcount certificate   | Please provide a recent certificate showing the number of employees at the applicant company (available at: <a href="https://ccss.public.lu/en/commandes-certificats/employeurs/commande-certificat-nombre-salaries-occupes.html">https://ccss.public.lu/en/commandes-certificats/employeurs/commande-certificat-nombre-salaries-occupes.html</a> ).     | Mandatory             |                    |
|                                | Expenses certificate from a chartered accountant                                      | Please provide the certificate "F4S Expenses certificate TR3 EN" from a chartered accountant in compliance with the law of 10 June 1999 on the organisation of the profession of chartered accountants, duly certifying the costs actually incurred in connection with the project under consideration (the template can be found in the dedicated ZIP). | Mandatory             | ZIP FIT4START15 EN |
|                                | Latest presentation documents of the applicant company                                | Please provide a recent pitch deck outlining the current and future situation of the applicant company.  | Mandatory             |                    |
|                                | Unabridged annual accounts of the applicant company for the last financial year       | Please provide the full annual accounts for the applicant company's last financial year.   | Mandatory conditional |                    |
|                                | Future development of the applicant company and feedback on the Fit 4 Start programme | Please provide the Word document "F4S Supplemental information TR3 EN" (the template can be found in the dedicated ZIP).   | Mandatory             | ZIP FIT4START15 EN |
|                                | Other documents deemed useful   | Please provide any additional documents deemed relevant/useful in the context of the aid application.  | Optional              |                    |
| Intermediary<br>Project Report | Mandate to carry out the process  | Please provide a document (PDF) signed by the authorized representative(s) of the applicant company certifying that the applicant has the authority to submit the application.   | Mandatory conditional | ZIP FIT4START15 EN |
|                                | Recent CCSS headcount certificate   | Please provide a recent certificate showing the number of employees at the applicant company (available at: <a href="https://ccss.public.lu/en/commandes-certificats/employeurs/commande-certificat-nombre-salaries-occupes.html">https://ccss.public.lu/en/commandes-certificats/employeurs/commande-certificat-nombre-salaries-occupes.html</a> ).     | Mandatory             |                    |
|                                | Expenses certificate from a chartered accountant                                      | Please provide the certificate "F4S Expenses certificate TR2 EN" from a chartered accountant in compliance with the law of 10 June 1999 on the organisation of the profession of chartered accountants, duly certifying the costs actually incurred in connection with the project under consideration (the template can be found in the dedicated ZIP). | Mandatory             | ZIP FIT4START15 EN |



| Latest presentation documents of the applicant company                          | Please provide a recent pitch deck outlining the current and future situation of the applicant company. | Mandatory             |  |
|---|---|-----------------------|--|
| Unabridged annual accounts of the applicant company for the last financial year | Please provide the full annual accounts for the applicant company's last financial year.                | Mandatory conditional |  |
| Other documents deemed useful   | Please provide any additional documents deemed relevant/useful in the context of the aid application.   | Optional              |  |